THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

WRIT PETITION No.14284 of 2002

Dated: 07.03.2007

Between:

N.Sridhar,
S/o.Lokeswara Rao,
R/o.Ongole, Prakasam District

... PETITIONER

AND

1. State Transport Authority,
   Rep. by its Secretary,
   Andhra Pradesh, Hyderabad
   and another

...RESPONDENTS

THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

WRIT PETITION No.14284 of 2002

ORDER:

The petitioner is the owner of a bus, bearing No.AP 27 T/7373, registered with the second respondent. The bus is covered by All India Tourist Permit issued by the first respondent. The tax for the vehicle is payable for every quarter. The holder of the permit is entitled to pay the amount by the end of first month of the concerned quarter.

In relation to payment of tax for the quarter ending with 30.09.2002, the last date for payment of tax was 31.07.2002. The petitioner states that, on account of bereavement suffered in the family, he could not make the payment before that date and that on his instructions, one of his assistants has taken out a demand draft for Rs.1,05,000/-, on 31.07.2002, and presented it before the second respondent. Complaining that the second respondent did not treat the submission of the demand draft for the tax on 31.07.2002, as valid, and beyond the stipulated time, the petitioner approached this Court for necessary directions.

On behalf of the respondents, a counter-affidavit is filed stating that the demand draft for the quarter ending with 30.09.2002 was submitted on behalf of the petitioner at 7.00 p.m on 31.07.2002 and the same cannot be treated as valid.

Heard the learned counsel for the petitioner and the learned counsel for the respondents.

It is a matter of record that the petitioner paid the tax for the

quarter ending with 30.09.2002, on 31.07.2002. It is true that it ought to have been paid during the office hours i.e., upto 5.00 p.m. The petitioner states that on account of the injury suffered by his assistant in an accident, he could not reach the office in time.

Notwithstanding the truth, or otherwise of the contention of the petitioner, the fact remains that the demand draft was taken out on 31.07.2002 and it was submitted to the office of the second respondent at 7.00 p.m. When the livelihood of the petitioner and his entitlement to ply the vehicle for the entire quarter is involved, such hyper technical approach needs to be avoided. It is not as if the Government suffered any loss on account of the submission of the demand draft, with the delay of two hours. At any rate, by virtue of the interim order passed by this Court, the grievance of the petitioner stood redressed without any detriment, to the interest of the State.

For the foregoing reasons, the writ petition is disposed of, directing that the petitioner shall not be liable to be levied any penalty, or fine, as regards the payment of tax for the quarter ending with 30.09.2002. There shall be no order as to costs.

L. NARASIMHA REDDY, J

Date: 07.03.2007
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